

**422.11C Workforce housing investment tax credit.**

The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by a workforce housing investment tax credit allowed under [section 15.355, subsection 3](#).

[2014 Acts, ch 1130, §19, 24 – 26](#)

Referred to in [§422.5, §422.16](#)

Section takes effect May 30, 2014; applies retroactively to January 1, 2014, for tax years beginning on or after that date; and applies to qualifying new investment costs incurred on or after May 30, 2014; [2014 Acts, ch 1130, §24 – 26](#)